



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Laurie Noonkester **Phone #:** (406) 252-6022

(Signature)

(Date)

Chair, Board of Trustees: Tim Sather

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Indirect Cost	LOCAL	Indirects	
119	StateSupp.Sch.Data.Systems	STATE	STATE	
124	GRADUATION MATTERS MONTANA GRANT	STATE		
125	Graduation Matters Montana 15-16	STATE		
136	Gifted and Talented	STATE	056 0967 1316	State
204	CSCT	STATE	CSCT	
205	Medicaid	STATE	DIRECT BILL	State
302	Wellness Mini Grant	STATE		
316	Title I - Schoolwide	FEDERAL	056 0967 32 16	Federal
700	Multi-District Agreement	STATE		
702	Jeans Day Collections	LOCAL		
703	PDA/SUMMER INST.	LOCAL	LOCAL	
705	MAC	STATE	MAC-MEDICAID	
707	BUSINESS PARTNERSHIP	LOCAL	LOCAL	
708	Middle School Art Program	LOCAL		
715	SB 348 GF Transfer Bldg Reserve	LOCAL	LOCAL	
716	React Grant	STATE		
717	SB 348 Trans Transfer Bldg Reserve	LOCAL	LOCAL	
766	Significant Needs	STATE	56 0967 76 16PII	
776	IDEA Part B	FEDERAL	56 9694 7716ALLO	84.027
796	IDEA Preschool	FEDERAL	56 9674 7916ALLO	84.173A
803	FIT KIDS CLUB	LOCAL		
850	BACKPACK MEAL PROGRAM	LOCAL		
851	Breakfast In the Classroom	STATE		

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	944,729.37	160,222.31		105,015.45
02	Taxes Receivable - Real and Personal (120-149)	47,287.69	11,997.50		
03	Taxes Receivable - Protested (150-159)	1,418.00	371.65		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				15,863.98
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	993,435.06	172,591.46		120,879.43
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				22,320.78
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				22,320.78
DEFERRED INFLOWS					
36	Deferred Inflows (680)	48,705.69	12,369.15		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	944,729.37	160,222.31		98,558.65
52	TOTAL FUND BALANCE/EQUITY	944,729.37	160,222.31		98,558.65
53	TOTAL LIABILITIES AND FUND BALANCE	993,435.06	172,591.46		120,879.43

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,755.43	312,301.50	323,136.78	26,390.35
02	Taxes Receivable - Real and Personal (120-149)	2,609.02			1,141.21
03	Taxes Receivable - Protested (150-159)	79.93			35.69
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,444.38	312,301.50	323,136.78	27,567.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,688.95			1,176.90
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	17,755.43	312,301.50	323,136.78	26,390.35
52	TOTAL FUND BALANCE/EQUITY	17,755.43	312,301.50	323,136.78	26,390.35
53	TOTAL LIABILITIES AND FUND BALANCE	20,444.38	312,301.50	323,136.78	27,567.25

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,000.00	62,657.90
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			10,000.00	62,657.90
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			10,000.00	62,657.90
52	TOTAL FUND BALANCE/EQUITY			10,000.00	62,657.90
53	TOTAL LIABILITIES AND FUND BALANCE			10,000.00	62,657.90

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	169,849.29	164,005.02		162,038.41
02	Taxes Receivable - Real and Personal (120-149)	1,641.10			18,861.62
03	Taxes Receivable - Protested (150-159)	49.15			561.83
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	171,539.54	164,005.02		181,461.86
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,690.25			19,423.45
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	169,849.29	164,005.02		162,038.41
52	TOTAL FUND BALANCE/EQUITY	169,849.29	164,005.02		162,038.41
53	TOTAL LIABILITIES AND FUND BALANCE	171,539.54	164,005.02		181,461.86

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		484,328.75		
02	Taxes Receivable - Real and Personal (120-149)		1,520.44		
03	Taxes Receivable - Protested (150-159)		49.15		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		485,898.34		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,569.59		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		484,328.75		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		484,328.75		
53	TOTAL LIABILITIES AND FUND BALANCE		485,898.34		

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			29,081.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			29,081.17	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			29,081.17	
52	TOTAL FUND BALANCE/EQUITY			29,081.17	
53	TOTAL LIABILITIES AND FUND BALANCE			29,081.17	

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	573,709.47	116,571.64		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	573,709.47	116,571.64		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	573,709.47	116,571.64		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	573,709.47	116,571.64		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	573,709.47	116,571.64		



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	2,203,518.77	2,163,641.86
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	190,800.68
1190	Penalties and Interest on Taxes	2,395.63	5,330.90
1510	Interest Earnings	20,414.22	9,063.09
1900	Other Revenue from Local Sources	52.25	442.80
3110	Direct State Aid	3,154,017.03	3,198,859.17
3111	Quality Educator	270,738.00	280,170.00
3112	At Risk Student	48,860.10	50,680.32
3113	Indian Education For All	25,704.00	25,974.72
3114	American Indian Achievement Gap	27,400.00	27,265.00
3115	State Spec Ed Allowable Cost Pymt to Districts	230,184.21	215,996.87
3116	Data For Achievement	18,900.00	24,880.00
3118	Natural Resource Development	22,476.04	35,912.30
3120	State Guaranteed Tax Base Aid	1,265,838.08	1,248,966.92
3444	State School Block Grant	473,813.66	473,813.66
3446	SB96 Block Grant Reimbursement	30,645.59	0.00
6100	Material Prior Period Revenue Adjustments	-97,647.56	-17,104.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,697,310.02	7,934,693.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	3,115,188.07	2,907,267.99
			2XX Personal Services - Employee Benefits	602,130.31	611,258.36
			3XX Purchased Professional and Technical Services	0.41	0.00
			4XX Purchased Property Services	0.00	56.95
			5XX Other Purchased Services	2,371.55	5,096.39
			6XX Supplies and Materials	95,923.02	67,946.31
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	137,901.73	194,302.86
			2XX Personal Services - Employee Benefits	32,636.65	62,019.99
			3XX Purchased Professional and Technical Services	76,918.00	0.00
			6XX Supplies and Materials	950.85	2,674.71
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	9,539.12	3,008.68
			6XX Supplies and Materials	1,231.16	1,655.09

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	234,053.23	266,821.00	
		2XX	Personal Services - Employee Benefits	39,732.66	49,783.18	
		3XX	Purchased Professional and Technical Services	39,811.34	9,470.10	
		4XX	Purchased Property Services	144.69	93.95	
		5XX	Other Purchased Services	1,190.56	4,584.97	
		6XX	Supplies and Materials	102,302.20	58,307.56	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	118,214.79	115,804.13	
		2XX	Personal Services - Employee Benefits	45,820.97	42,998.83	
		3XX	Purchased Professional and Technical Services	37,883.65	61,119.39	
		4XX	Purchased Property Services	0.00	1,876.00	
		5XX	Other Purchased Services	11,412.65	18,506.42	
		6XX	Supplies and Materials	21,599.58	19,424.73	
		810	Dues and Fees	22,171.00	8,733.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	378,149.80	449,420.26	
		2XX	Personal Services - Employee Benefits	78,893.43	85,760.75	
		5XX	Other Purchased Services	0.00	2,349.41	
		6XX	Supplies and Materials	18,019.69	9,802.91	
		810	Dues and Fees	6,958.98	6,385.27	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	90,428.70	76,254.95	
		2XX	Personal Services - Employee Benefits	29,261.85	31,542.49	
		3XX	Purchased Professional and Technical Services	4,439.98	4,000.00	
		5XX	Other Purchased Services	2,015.01	2,270.25	
		6XX	Supplies and Materials	12,291.36	18,285.65	
		810	Dues and Fees	640.00	260.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	407,939.43	430,723.42	
		2XX	Personal Services - Employee Benefits	150,609.42	164,847.53	
		3XX	Purchased Professional and Technical Services	550.00	3,810.08	
		4XX	Purchased Property Services	360,998.35	325,500.73	
		5XX	Other Purchased Services	48,307.00	53,233.72	
		6XX	Supplies and Materials	80,145.65	135,492.20	
		7XX	Property and Equipment Acquisition	13,589.00	18,500.00	
		4XXX Facilities Acquisition and Construction Services				
		3XX	Purchased Professional and Technical Services	0.00	775.00	
		7XX	Property and Equipment Acquisition	115,615.27	290,974.00	
		8XX	Other Expenditures	0.00	1,273.95	

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	406,845.34	429,716.35	
			2XX Personal Services - Employee Benefits	67,360.12	69,369.82	
			6XX Supplies and Materials	7,379.93	2,546.71	
		21XX Support Services - Students				
			1XX Personal Services - Salaries	34,514.99	35,478.76	
			2XX Personal Services - Employee Benefits	6,029.33	8,318.25	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	21,101.85	20,490.62	
	316 Data For Achievement					
		25XX Support Services - Business				
			1XX Personal Services - Salaries	9,450.00	24,880.00	
			6XX Supplies and Materials	9,450.00	0.00	
	360 State Gifted & Talented Reimbursement					
		1XXX Instruction				
			1XX Personal Services - Salaries	284,002.00	298,832.00	
			2XX Personal Services - Employee Benefits	62,849.86	66,118.18	
			6XX Supplies and Materials	839.55	831.03	
		221X Improvement of Instruction Services				
			5XX Other Purchased Services	0.00	465.30	
	365 Indian Education for All - OTO & Ongoing					
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	701.21	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	115,015.00	119,800.00	
			2XX Personal Services - Employee Benefits	30,645.32	33,251.02	
			6XX Supplies and Materials	3,226.90	3,888.73	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	4,100.00	3,400.00	
			2XX Personal Services - Employee Benefits	20.09	19.48	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	30,400.00	24,800.00	
			2XX Personal Services - Employee Benefits	149.05	147.88	
			6XX Supplies and Materials	1,101.75	0.00	
715	SB 348 GF Transfer Bldg Reserve					
	998 School Safety Transfers to Building Reserve Fund					
		61XX Operating Transfers to Other Funds				
			911 School Safety Transfer to Building Reserve Fund	46,444.70	0.00	



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,689,608.10	7,766,627.29
---	--------------	--------------

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					779,999.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,934,693.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,766,627.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	3,337.26	(4b)	-3,337.26	
					-3,337.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					944,729.37	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	492,527.53	602,338.55
	1190 Penalties and Interest on Taxes	504.40	1,231.05
	1510 Interest Earnings	1,414.27	1,724.13
	2220 County On-Schedule Trans Reimb	69,625.81	74,944.74
	3210 State On-Schedule Trans Reimb	69,625.81	74,944.75
	3444 State School Block Grant	31,471.30	31,471.30
	3446 SB96 Block Grant Reimbursement	6,185.38	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-23,831.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		671,354.50	762,823.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	44,848.21	67,524.28
			2XX	Personal Services - Employee Benefits	8,036.72	12,115.99
			4XX	Purchased Property Services	0.00	160.44
			5XX	Other Purchased Services	546,054.84	552,684.25
			6XX	Supplies and Materials	5,230.00	10,309.96
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	5,200.00	0.00
			5XX	Other Purchased Services	11,184.87	11,975.40
	999	Undistributed				
		9999	Undistributed			
			971	Residual Equity Transfers Out	0.00	50,000.00
717	SB 348	Trans Transfer Bldg Reserve				
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	0.00	48,730.00
951		999	Undistributed			
		9999	Undistributed			
			971	Residual Equity Transfers Out	32,885.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				653,439.64	753,500.32	



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					150,899.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					762,823.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					753,500.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					160,222.31	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	948.35	937.45
	1611 National School Lunch Program	167,395.60	181,835.59
	1630 Catering Sales	1,725.00	0.00
	1636 Summer Program - Adult Sales	131.25	71.25
	1900 Other Revenue from Local Sources	6,673.72	7,918.00
	3220 State Food Services Match	2,069.06	870.81
	4550 Federal Child Nutrition	402,098.13	441,261.78
	4552 Fresh Fruit And Vegetable	46,822.58	32,690.13
851	Breakfast In the Classroom		
	1920 Contributions/Donations from Private Sources	5,360.00	1,366.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		633,223.69	666,951.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460	Fresh Fruit And Vegetable			
		31XX	Food Services		
			3XX Purchased Professional and Technical Services	44,972.57	0.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	25,553.32	11,965.02
			2XX Personal Services - Employee Benefits	5,801.32	826.28
			3XX Purchased Professional and Technical Services	537,583.87	636,682.50
			4XX Purchased Property Services	0.00	9,422.75
			6XX Supplies and Materials	2,656.00	141.17
			810 Dues and Fees	0.00	4,214.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				616,567.08	663,252.31



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					94,859.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					666,951.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					663,252.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					98,558.65	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	145,236.69	131,971.94
	1190 Penalties and Interest on Taxes	150.68	0.00
	1510 Interest Earnings	122.87	339.14
	1530 Net Increase (Decrease) in the Fair Value of Investments	0.00	228.05
	6100 Material Prior Period Revenue Adjustments	0.00	-1,772.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		145,510.24	130,766.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX Other Purchased Services	38,190.00	21,571.68	
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX Other Purchased Services	106,883.92	91,876.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				145,073.92	113,447.68	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					436.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					130,766.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					113,447.68 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,755.43 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,886.37	2,465.09
	2240 County Retirement Distribution	1,070,850.87	867,155.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,073,737.24	869,620.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	557,016.22	538,008.43
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	20,917.23	28,262.67
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	897.11	42,207.22
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	36,937.62	0.00
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	18,539.71	18,949.85
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	58,588.92	70,128.87
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	14,462.80	14,675.18
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	61,432.26	66,499.92
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	6,420.88	10,828.18
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	74,380.40	92,853.20
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	5,521.13	5,599.13
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	19,142.15	19,142.15
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	182.50	0.00
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	45,038.48	47,671.03



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	1,154.93	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	18,122.43	18,944.76	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	1,603.58	3,211.47	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	675.68	563.06	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	5,011.83	3,925.70	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	3,047.04	944.03	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>949,092.90</u>	<u>982,414.85</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					425,096.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					869,620.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					982,414.85	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					312,301.50	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
100 Indirect Cost		
	1510 Interest Earnings	74.96
	1900 Other Revenue from Local Sources	19,428.59
125 Graduation Matters Montana 15-16		
	3240 Graduation Matters Montana	3,500.00
136 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	5,460.00
204 CSCT		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	453,226.85
205 Medicaid		
	1520 Dividends on Investments	357.68
	3355 Medicaid - Miscellaneous	25,890.88
316 Title I - Schoolwide		
	4940 Schoolwide Program	485,955.00
700 Multi-District Agreement		
	1520 Dividends on Investments	53.77
702 Jeans Day Collections		
	1900 Other Revenue from Local Sources	1,082.00
703 PDA/SUMMER INST.		
	1510 Interest Earnings	0.13
	1900 Other Revenue from Local Sources	25.00
705 MAC		
	1520 Dividends on Investments	1,036.14
	3357 Montana Administrative Claiming Reimbursement	24,975.46
707 BUSINESS PARTNERSHIP		
	1510 Interest Earnings	871.96
	1900 Other Revenue from Local Sources	10,936.39
	1920 Contributions/Donations from Private Sources	5,737.09
708 Middle School Art Program		
	1900 Other Revenue from Local Sources	7,315.50
716 React Grant		
	3290 State - Other State Grants	1,500.00
766 Significant Needs		
	3610 Services for Significant Needs Students	3,375.00
776 IDEA Part B		
	5700 Resources Transferred from Other School Districts or Cooperatives	146,425.00
796 IDEA Preschool		
	5700 Resources Transferred from Other School Districts or Cooperatives	13,209.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

803 FIT KIDS CLUB

1920 Contributions/Donations from Private Sources 1,000.00

850 BACKPACK MEAL PROGRAM

1520 Dividends on Investments 1.53

1920 Contributions/Donations from Private Sources 2,545.74

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

1,213,983.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
100	Indirect Cost				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			4,519.52
	25XX Support Services - Business				
		6XX Supplies and Materials			1,500.00
			100 Subtotal		<u>6,019.52</u>
119	StateSupp.Sch.Data.Systems				
	368 K-12 Education Data Systems				
	222X Educational Media Services				
		6XX Supplies and Materials			8,634.03
			119 Subtotal		<u>8,634.03</u>
124	GRADUATION MATTERS MONTANA GRANT				
	324 Graduation Matters Montana				
	1XXX Instruction				
		6XX Supplies and Materials			3,085.86
			124 Subtotal		<u>3,085.86</u>
125	Graduation Matters Montana 15-16				
	324 Graduation Matters Montana				
	1XXX Instruction				
		6XX Supplies and Materials			1,260.57
			125 Subtotal		<u>1,260.57</u>
136	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		6XX Supplies and Materials			5,460.00
			136 Subtotal		<u>5,460.00</u>
204	CSCT				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			460,396.63
			204 Subtotal		<u>460,396.63</u>

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
316	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		325,610.84
			2XX Personal Services - Employee Benefits		108,308.73
			3XX Purchased Professional and Technical Services		15,275.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		1,749.77
			2XX Personal Services - Employee Benefits		291.01
			3XX Purchased Professional and Technical Services		17,817.04
			5XX Other Purchased Services		14,564.75
			6XX Supplies and Materials		2,337.86
			316 Subtotal		485,955.00
702	Jeans Day Collections				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			6XX Supplies and Materials		1,093.00
			702 Subtotal		1,093.00
703	PDA/SUMMER INST.				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		215.70
			703 Subtotal		215.70
707	BUSINESS PARTNERSHIP				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		23,368.41
		222X	Educational Media Services		
			6XX Supplies and Materials		9,688.07
		23XX	Support Services - General Administration		
			6XX Supplies and Materials		2,429.06
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		804.73
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		7,791.86
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			6XX Supplies and Materials		285.68



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		6XX	Supplies and Materials		500.00
			707 Subtotal		44,867.81
708	Middle School Art Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		6,756.33
			708 Subtotal		6,756.33
716	React Grant				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		1XX	Personal Services - Salaries		600.00
		2XX	Personal Services - Employee Benefits		102.80
			716 Subtotal		702.80
766	Significant Needs				
	361 Services for Significant Needs Students				
	1XXX Instruction				
		1XX	Personal Services - Salaries		2,900.00
		2XX	Personal Services - Employee Benefits		475.00
			766 Subtotal		3,375.00
776	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		102,990.15
		2XX	Personal Services - Employee Benefits		43,434.85
			776 Subtotal		146,425.00
796	IDEA Preschool				
	457 IDEA Preschool				
	1XXX Instruction				
		1XX	Personal Services - Salaries		9,885.63
		2XX	Personal Services - Employee Benefits		3,323.37
			796 Subtotal		13,209.00
803	FIT KIDS CLUB				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		1,000.00
			803 Subtotal		1,000.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
850	BACKPACK MEAL PROGRAM				
	850 Welfare Activities				
	33XX Community Services				
		6XX Supplies and Materials			4,515.50
		850 Subtotal			4,515.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,192,971.75

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					302,124.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,213,983.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,192,971.75 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					323,136.78 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Indirect Cost	19,503.55	6,019.52	13,484.03
119 StateSupp.Sch.Data.Systems	0.00	8,634.03	-8,634.03
124 GRADUATION MATTERS MONTANA GRANT	0.00	3,085.86	-3,085.86
125 Graduation Matters Montana 15-16	3,500.00	1,260.57	2,239.43
136 Gifted and Talented	5,460.00	5,460.00	0.00
204 CSCT	453,226.85	460,396.63	-7,169.78
205 Medicaid	26,248.56	0.00	26,248.56
316 Title I - Schoolwide	485,955.00	485,955.00	0.00
700 Multi-District Agreement	53.77	0.00	53.77
702 Jeans Day Collections	1,082.00	1,093.00	-11.00
703 PDA/SUMMER INST.	25.13	215.70	-190.57
705 MAC	26,011.60	0.00	26,011.60
707 BUSINESS PARTNERSHIP	17,545.44	44,867.81	-27,322.37
708 Middle School Art Program	7,315.50	6,756.33	559.17
716 React Grant	1,500.00	702.80	797.20
766 Significant Needs	3,375.00	3,375.00	0.00
776 IDEA Part B	146,425.00	146,425.00	0.00
796 IDEA Preschool	13,209.00	13,209.00	0.00
803 FIT KIDS CLUB	1,000.00	1,000.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
850 BACKPACK MEAL PROGRAM	2,547.27	4,515.50	-1,968.23
Total	1,213,983.67	1,192,971.75	21,011.92



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	52,482.34	57,358.88
	1190 Penalties and Interest on Taxes	54.44	124.17
	1340 Fees for Adult Education	3,060.88	3,766.95
	1510 Interest Earnings	236.19	246.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		55,833.85	61,496.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	18,942.74	20,977.43
			2XX Personal Services - Employee Benefits	1,801.15	7,429.74
			6XX Supplies and Materials	1,857.33	3,236.97
			7XX Property and Equipment Acquisition	24,382.00	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	6,000.00
			2XX Personal Services - Employee Benefits	0.00	2,000.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	7,915.20	10,000.00
			2XX Personal Services - Employee Benefits	101.58	5,000.00
			5XX Other Purchased Services	0.00	545.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				55,000.00	55,189.92

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	20,083.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,496.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	55,189.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,390.35	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	126.90	105.22
	1910 Rentals	26,759.00	23,134.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,885.90</u>	<u>23,239.22</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	22,589.68	23,239.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>22,589.68</u>	<u>23,239.22</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					10,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,239.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					23,239.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,000.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	454.41	472.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>454.41</u>	<u>472.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					62,185.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					472.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,657.90 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		78,056.98	79,631.58
	1190 Penalties and Interest on Taxes		83.54	180.31
	1510 Interest Earnings		1,380.72	1,675.29
	3281 State Technology Aid		7,428.51	7,269.49
	6100 Material Prior Period Revenue Adjustments		0.00	-3,838.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			86,949.75	84,918.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	2,865.71	0.00
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	0.00	46,658.41
			5XX Other Purchased Services	40.05	0.00
			6XX Supplies and Materials	22,300.18	110,365.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,205.94	157,023.52

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						250,989.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						84,918.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						157,023.52 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	9,035.00	(4b)	-9,035.00
						-9,035.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						169,849.29 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,555.58	2,167.01
	3445 State Combined Fund School Block Grant	165,368.58	165,368.58
	3447 SB96 Combined Block Grant Reimbursement	17,688.06	0.00
	9710 Residual Equity Transfers In	0.00	50,000.00
951			
	9710 Residual Equity Transfers In	32,885.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		218,497.22	217,535.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	115,940.48	203,798.49
			2XX Personal Services - Employee Benefits	22,847.70	40,761.16
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	833.85	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	149,277.09
			2XX Personal Services - Employee Benefits	0.00	38,658.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				139,622.03	432,494.92

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	378,964.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	217,535.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	432,494.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	164,005.02	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	918,687.77	937,277.64
	1190 Penalties and Interest on Taxes	1,012.29	2,194.85
	1510 Interest Earnings	3,084.56	3,553.76
	3120 State Guaranteed Tax Base Aid	120,166.28	76,228.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,042,950.90	1,019,254.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	605,000.00	630,000.00
			850 Interest on Debt	420,275.00	387,000.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,025,625.00	1,017,350.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	160,133.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,019,254.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,017,350.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	162,038.41	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	74,273.78	78,361.71
	1190 Penalties and Interest on Taxes	82.21	175.83
	1510 Interest Earnings	3,898.20	3,413.52
	5200 Sale or Compensation for Loss of Assets	156,997.04	507.50
715 SB 348 GF Transfer Bldg Reserve			
	5301 School Safety and Security Transfer	46,444.70	0.00
717 SB 348 Trans Transfer Bldg Reserve			
	5301 School Safety and Security Transfer	0.00	48,730.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>281,695.93</u>	<u>131,188.56</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	467.53
			4XX Purchased Property Services	90,277.20	0.00
			6XX Supplies and Materials	5,366.78	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	179,841.50
715 SB 348 GF Transfer Bldg Reserve					
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	6,314.85	0.00
			4XX Purchased Property Services	0.00	9,910.00
			6XX Supplies and Materials	2,709.96	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	58,067.23	0.00
717 SB 348 Trans Transfer Bldg Reserve					
	190 School Safety Projects				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	11,290.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>174,026.02</u>	<u>190,219.03</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					543,359.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131,188.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					190,219.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					484,328.75	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	71,588.08	93,084.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>71,588.08</u>	<u>93,084.25</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	72,218.89	82,537.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>72,218.89</u>	<u>82,537.64</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	18,534.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	93,084.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,537.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,081.17	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	247,325.59	316,671.11
XX	39X	1XXX	112 Certified Teacher Staff Salaries	115,015.00	119,800.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	104,561.64	102,990.15
XX	457	1XXX	112 Certified Teacher Staff Salaries	10,554.97	9,885.63
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	3,442,518.30	3,459,218.83
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	456.50
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	267,310.45	252,231.70
XX	XXX	4XXX	710 Land	0.00	150,000.00
XX	XXX	4XXX	715 Land Improvements	0.00	45,251.50
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	200,000.00
XX	XXX	4XXX	725 Major Construction Services	173,682.50	75,564.00
XX	XXX	4XXX	73X Major Equipment-New	11,290.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	145,073.92	113,447.68
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	186,278.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	186,278.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	62,092.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	268,240.89
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	657,796.51
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	429,716.35	0.00	0.00	0.00	0.00
280	1XXX	2XX	69,369.82	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	91,876.00	0.00	0.00	0.00
280	1XXX	6XX	2,546.71	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	35,478.76	0.00	0.00	0.00	0.00
280	21XX	2XX	8,318.25	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	20,490.62	0.00	0.00	0.00	0.00
Totals			565,920.51	91,876.00	0.00	0.00	0.00

657,796.51

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	277,490.00	0.00	150,000.00	0.00	427,490.00
Land Improvements	1,534,398.94	0.00	116,543.00	0.00	1,650,941.94
Buildings	22,502,372.88	0.00	263,465.00	0.00	22,765,837.88
Machinery and Equipment	547,993.48	0.00	0.00	0.00	547,993.48
Construction in Progress	40,692.50	0.00	0.00	40,692.50	0.00
Totals at Historical Cost	24,902,947.80	0.00	530,008.00	40,692.50	25,392,263.30
Depreciation					
Improvement Accum	1,423,262.54	0.00	337,203.15	0.00	1,760,465.69
Building Accum	6,435,121.28	0.00	278,561.45	0.00	6,713,682.73
Machinery and Equipment Accum	439,231.67	0.00	29,262.41	0.00	468,494.08
Total Accumulated Depreciation	8,297,615.49	0.00	645,027.01	0.00	8,942,642.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	16,605,332.31	0.00	-115,019.01	40,692.50	16,449,620.80

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	584,078.19	0.00	0.00
Support Services Staff (22XX)	1,861.00	0.00	0.00
General Administration (23XX)	4,188.39	0.00	0.00
School Administration (24XX)	1,986.73	0.00	0.00
Financial Administration (25XX)	871.92	0.00	0.00
Operations and Maintenance (26XX)	32,092.78	0.00	0.00
Food Service (31XX)	19,948.00	0.00	0.00
Total Depreciation for FY2016	645,027.01	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	570,481.32	0.00	0.00	31,013.28	539,468.04	0.00	539,468.04
Other Post Employment Benefits	1,994,243.00	309,567.00	0.00	0.00	2,303,810.00	0.00	2,303,810.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	2,564,724.32	309,567.00	0.00	31,013.28	2,843,278.04	0.00	2,843,278.04
Bond(s)							
01/24/2007	9,380,000.00	0.00	4,615,000.00	0.00	8,750,000.00	655,000.00	8,095,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	9,380,000.00	0.00	4,615,000.00	0.00	8,750,000.00	655,000.00	8,095,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0967-77369258

56 Yellowstone County

0967 Lockwood Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	645,000.47	-12,518.29	0.00	632,482.18
Net Pension - TRS	6,174,253.00	623,279.00	0.00	6,797,532.00